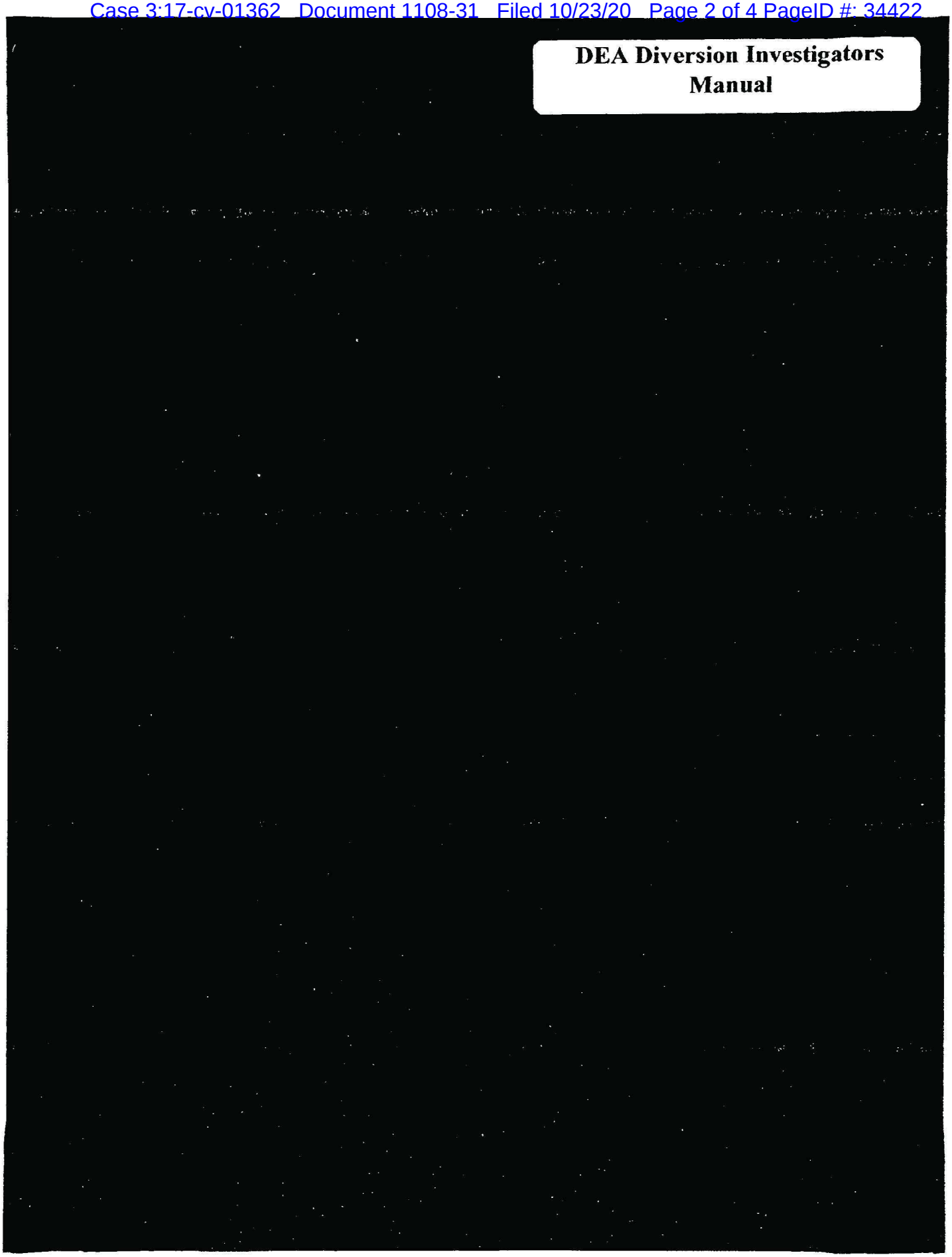
Exhibit 15



5125 COMPLIMENTARY SAMPLES

It is the policy of DEA to encourage drug manufacturers not to distribute controlled substance samples through detailmen, but to substitute other, safer methods of promoting their products. These methods could include sending samples to physicians directly and not through detailmen, and to institute complimentary prescriptions. As stated in 21 CFR 1301.74(d) regarding security controls for nonpractitioners, the registrant shall not distribute any controlled substance listed in Schedules II through V as a complimentary sample to any potential or current customer (1) without the prior written request of the customer, (2) to be used only for satisfying the legitimate medical needs of patients of the customer, and (3) only in reasonable quantities.

Order forms are required for samples of such substances listed in Schedule II.

The written requests will be preserved by the registrant with his or her distribution records. The request will contain the name, address and registration number of the customer and the name and quantity of the controlled substances.

**5126 REQUIREMENT TO REPORT SUSPICIOUS ORDERS

Registrants are required to inform the Drug Enforcement Administration (DEA) of suspicious orders in accordance with 21 CFR 1301.74(b). DEA Field Offices are not to approve or disapprove supplier shipments of controlled substances. The responsibility for making the decision to ship rests with the supplier. An exception to this occurs when a supplier complies with a DEA Field Office's request to initiate a controlled delivery of controlled substances.

DEA Field Offices will provide the supplier with the related registration information (i.e., whether the customer is currently registered with DEA) needed to assist the supplier in making an independent decision on whether to ship controlled substances.

Registrants, who routinely report suspicious orders, yet fill these orders, with reason to believe they are destined for the illicit market, are expressing an attitude of irresponsibility that is a detriment to the public health and safety as set forth in 21 USC 823 and 824. Suspicious orders include those which are in excess of legitimate medical use or exhibit characteristics leading to possible diversion such as: orders of unusual size, unusual frequency, or those deviating substantially from a normal pattern. The supplier can determine whether the order is excessive by checking their own sales and establishing the average amount of controlled substances shipped to registrants of the same apparent size in a particular geographic area. If the customer exceeds this threshold, the request should be viewed as suspicious. This activity, over extended periods of time, would lead a reasonable person to believe that controlled substances possibly are being diverted. An investigation will be conducted for possible violation of the Controlled Substances Act and Regulations upon determining that the reporting registrant, as a general

**Addition

practice, does not voluntarily halt shipments of controlled substances to registrants involved in suspected diversion or to registrants against whom previous action has been taken. In these instances, the registrant is subject to the appropriate prosecution and/or administrative action.**

** Addition